

Application of the Stamp Duty Act B. E. 2475.

A question has been submitted by the Department of the Comptroller General of Finance, as to the application of the Stamp Duty Act in several occasions. All the cases mentioned come to similar positions from the legal point of view: namely that they are cases where a persons being a contractor or executing some work for the State receives a remuneration for his work. In those cases, and should the said person, gives a receipt for the money paid to him by the State, is such receipt to be stamped in the conditions provided by the Schedule A No. 28?

According to section 13 (2) of the Act, the expense of providing the Stamp duty is to be borne by the person drawing, making or executing the instrument: except when under section 13 (1) it is otherwise specified in Schedule B. In the present case, a receipt (No. 28 of Schedule A) is not mentioned in Schedule B; consequently receipts are governed by section 13 (2). The person who makes the receipt is the contractor or other executor of work. Section 15 makes a dispense only when an instrument (say a receipt) is made by the Government or on its behalf, but not in favour of persons being to deliver a receipt to the Government. Contractors or other executors of work have to provide the stamp duty.

The fact that "hire of work", as a contract, is mentioned in Schedule B, has nothing to do with the case of receipt. The mention of "hire of work" in Schedule B refers exclusively to the contract made by the parties: that is why Schedule B, when mentioning "hire of work" takes care to refer to No. 4 of Schedule A. But a receipt (No. 28 of Schedule A) is quite a different instrument and is irrespective of the kind of contract which is the occasion of a payment of remuneration and of the delivery of such receipt by the payee.

17th November 1933

Note for the Department of Audit

Bangkok, 24th January 1934

In the question of exemption of receipts in case of hire of work by the Government, the answer previously made has been given after the only English translation now available, which was the last draft submitted by the Committee for drafting the Stamp Duty Act B.E. 2475. Prince Viwat has called attention upon the fact that the Siamese text (Schedule A item 28 exception No. b) contains the additional words "or an employer" which as a fact have been added by the Assembly to the last draft here above mentioned. This consequently settles the point and obviously exempts from stamp duty the receipts given to the Government, taken as an employer.